

**EXHIBIT 3: DECLARATION OF JOHN NAGLICK REGARDING NO BASIS CLAIMS**

**IN THE UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION**

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IN RE : Chapter 9  
: Case No. 13-53846  
CITY OF DETROIT, MICHIGAN, : Hon. Thomas J. Tucker  
DEBTOR :  
-----X

**DECLARATION OF JOHN NAGLICK IN SUPPORT OF DEBTOR'S FIFTEENTH  
OMNIBUS OBJECTION TO CERTAIN CLAIMS**

**(No Basis Claims)**

I, John Naglick, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury that the following is true and correct to the best of my knowledge, information and belief:

1. I am a Finance Director with the City of Detroit. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein.

2. The City's ongoing claims reconciliation process involves the collective effort of a team of employees assembled from personnel specifically familiar with the operations and liabilities of the City. This team works together and in conjunction with City's counsel, the City's financial advisor, and the City's claims agent, to review proofs of claim filed against the City (each, a "Claim" and collectively, the "Claims").

3. In connection with the preparation of the Fifteenth Omnibus Objection to Certain Claims (No Basis Claims) (the "Fifteenth Omnibus Objection"), the City and its financial professionals reviewed the claims at issue, as described on Exhibit 2 of the Fifteenth Omnibus Objection. I have also personally reviewed the Fifteenth Omnibus Objection and the exhibits attached thereto. Accordingly, I am familiar with the information contained therein.

4. City employees, working with certain of the City's professionals, compared each of the claims listed in Exhibit 2 of the Fifteenth Omnibus Objection (the "No Basis Claims") to the following City data sources in order to determine whether such claim may be valid and outstanding: the City's Vendor Database, the City's accounts payable records, the City's disbursement records, and the City's lists of active and retired employees (collectively, the "Data Sources").

5. After comparing each of the No Basis Claims to the Data Sources, the City believes that the No Basis Claims do not identify a valid basis for any liability of the City for the reasons stated in Exhibit 2 to the Fifteenth Omnibus Objection.

[SIGNATURE PAGE FOLLOWS]

6. I declare under penalty of perjury under the laws of the United States of America  
that the foregoing is true and correct to the best of my knowledge and belief.

Dated: April 23, 2015

By: /s/

John Naglick

